

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

070155 BLAIR TWP, BLAIR COUNTY

BLAIR TWP, BLAIR County
BALANCE SHEET
December 31, 2015

	Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits										
260-269 Long-Term-Liabilities										
240-259 Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits							48,314			48,314

Fund and Account Group Equity										
281-284 Contributed Capital										
290.00 Investment in General Fixed Assets										
270-289 Fund Balance / Retained Earnings on 12/31	335,363	218,196	252,883							806,442
291-299 Other Equity										
Total Fund and Account Group Equity	335,363	218,196	252,883							806,442

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

854,756

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2015

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes							
301.00	Real Estate Taxes	251,028					251,028
305.00	Occupation Taxes (levied under municipal code)						
308.00	Residence Taxes (levied by cities of the 3rd Class)						
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)						
310.00	Per Capita Taxes	16,886					16,886
310.10	Real Estate Transfer Taxes	84,918					84,918
310.20	Earned Income Taxes / Wage Taxes	630,769					630,769
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **	107,747					107,747
310.60	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other Local Tax Enabling Act / Act 511 / Taxes						
	Other: _____						
Total Taxes		1,091,348					1,091,348

Licenses and Permits							
320-322	All Other Licenses and Permits	400					400
321.80	Cable Television Franchise Fees	104,214					104,214
Total Licenses and Permits		104,614					104,614

Fines and Forfeits							
330-332	Fines and Forfeits	11,987					11,987
Total Fines and Forfeits		11,987					11,987

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2015

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties							
341.00	Interest Earnings	247	528	703			1,478
342.00	Rents and Royalties						
Total Interest, Rents and Royalties		247	528	703			1,478

Federal							
351.03	Highways and Streets						
351.09	Community Development						
351.00	All Other Federal Capital and Operating Grants						
352.01	National Forest						
352.00	All Other Federal Shared Revenue and Entitlements						
353.00	Federal Payments in Lieu of Taxes						
Total Federal							

State							
354.03	Highways and Streets	2,358					2,358
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants	591					591
355.01	Public Utility Realty Tax (PURTAX)	1,196					1,196
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		123,925				123,925
355.04	Alcoholic Beverage Licenses	1,000					1,000
355.05	General Municipal Pension System State Aid	43,129					43,129
355.07	Foreign Fire Insurance Tax Distribution	29,737					29,737
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution			2,134			2,134

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2015

Governmental Funds			Proprietary Funds			Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

State							
355.00	All Other State Shared Revenues and Entitlements						
356.00	State Payments in Lieu of Taxes						
	Total State	78,011	123,925	2,134			204,070

Local Government Units							
357.03	Highways and Streets						
357.00	All Other Local Governmental Units Capital and Operating Grants						
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services						
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes						
	Total Local Government Units						

Charges for Service							
361.00	General Government	35,747					35,747
362.00	Public Safety	6,380					6,380
363.20	Parking						
363.00	All Other Charges for Highway & Street Services	460					460
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)						
364.30	Solid Waste Collection and Disposal Charge (trash)						
364.60	Host Municipality Benefit Fee for Solid Waste Facility						
364.00	All Other Charges for Sanitation Services						
365.00	Health						
366.00	Human Services						
367.00	Culture and Recreation						
368.00	Airports						

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2015

Governmental Funds			Proprietary Funds			Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service							
369.00	Bars						
370.00	Cemeteries						
372.00	Electric System						
373.00	Gas System						
374.00	Housing System						
375.00	Markets						
377.00	Transit Systems						
378.00	Water System						
379.00	All Other Charges for Service		3,000				3,000
Total Charges for Service		42,587	3,000				45,587

Unclassified Operating Revenues							
383.00	Special Assessments						
386.00	Escheats (sale of personal property)						
387.00	Contributions and Donations from Private Sectors	100					100
388.00	Fiduciary Fund Pension Contributions					82,099	82,099
389.00	All Other Unclassified Operating Revenues	345					345
Total Unclassified Operating Revenues		445				82,099	82,544

Other Financing Sources							
391.00	Proceeds of General Fixed Asset Disposition		18,594				18,594
392.00	Interfund Operating Transfers		62,664	50,000			112,664
393.00	Proceeds of General Long-Term Debt						
394.00	Proceeds of Short-Term Debt						

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2015

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	3,475						3,475
	Total Other Financing Sources	3,475	62,664	68,594				134,733

TOTAL REVENUES

1,332,714	190,117	71,431					82,099	1,676,361
-----------	---------	--------	--	--	--	--	--------	-----------

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	7,911						7,911
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	4,450						4,450
403.00	Tax Collection	17,257						17,257
404.00	Solicitor / Legal Services	16,193						16,193
405.00	Secretary / Clerk	78,588						78,588
406.00	Other General Government Administration	220						220
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	32,996		6,626				39,622
409.00	General Government Buildings and Plant	12,684						12,684
	Total General Government	170,299		6,626				176,925

Public Safety

410.00	Police	299,449						299,449
411.00	Fire	69,737						69,737
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2015

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety									
414.00	Planning and Zoning								
415.00	Emergency Management and Communications								
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety								
Total Public Safety		369,186							369,186

Health and Human Services									
420.00-425.00	Health and Human Services	1,500							1,500
Total Health and Human Services		1,500							1,500

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation									

Public Works - Highways and Streets									
430.00	General Services - Administration	212,521		1,149					213,670
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance -- Snow Removal	7,414		10,184					17,598
433.00	Traffic Control Devices	8,093							8,093
434.00	Street Lighting	4,986							4,986

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2015

Governmental Funds			Proprietary Funds			Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains						
437.00	Repairs of Tools and Machinery						
438.00	Maintenance and Repairs of Roads and Bridges	9,817					9,817
439.00	Highway Construction and Rebuilding Projects						
Total Public Works - Highways and Streets		242,831	10,184	1,149			254,164

Other Public Works Enterprises							
440.00	Airports						
441.00	Cemeteries						
442.00	Electric System						
443.00	Gas System						
444.00	Markets						
445.00	Parking						
446.00	Storm Water and Flood Control	1,689					1,689
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		1,689					1,689

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2015

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	2,247						2,247
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		2,247						2,247

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	8,598						8,598
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		8,598						8,598

Debt Service								
471.00	Debt Principal (short-term and long-term)	28,214	•					28,214
472.00	Debt Interest (short-term and long-term)	16,933						16,933
475.00	Fiscal Agent Fees							
Total Debt Service		45,147						45,147

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	44,121						44,121
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	82,099						82,099

BLAIR TWP, BLAIR County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2015

Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only	

EXPENDITURES**Employer Paid Benefits and Withholding Items**

484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits	143,521						143,521
Total Employer Paid Benefits and Withholding Items		269,741						269,741

Insurance

486.00	Insurance, Casualty, and Surety	63,614						63,614
Total Insurance		63,614						63,614

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid						82,099	82,099
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures							82,099	82,099

Other Financing Uses

491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	62,664	50,000					112,664
493.00	All Other Financing Uses							
Total Other Financing Uses		62,664	50,000					112,664

TOTAL EXPENDITURES

1,237,516	60,184	7,775					82,099	1,387,574
-----------	--------	-------	--	--	--	--	--------	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

95,198	129,933	63,656						288,787
--------	---------	--------	--	--	--	--	--	---------

OUTSTANDING BONDS AND NOTES

OUTSTANDING BONDS AND NOTES
Listed below are all currently outstanding bond and note issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

[illegible]

400,386

0

400,386

BLAIR TWP, BLAIR County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2015

Category	Capital Purchases	Capital Construction	Total
Community Development	1,250		1,250
Electric			
Fire			
Gas System			
General Government	1,164		1,164
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	36,655		36,655
Recreation			
Sewer			
Solid Waste			
Streets / Highways	17,070	39,534	56,604
Water			
Other: STORM WATER		1,205	1,205
TOTAL CAPITAL EXPENDITURES	56,139	40,739	96,878

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

486,925

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: YOUNG, OAKES, BROWN
& CO., P.C. Appointed Auditor/CPA

DCED-CLGS-30 (9-09)

December 31, 2015

NOTES / COMMENTS

THE 12/31/15 PMRS STATEMENTS HAVE NOT YET BEEN RECEIVED.

Young, Oakes, Brown & Company, P.C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Blair Township
375 Cedar Crest Drive
Hollidaysburg, Pennsylvania 16635

We have audited the accompanying financial statements of the general fund, special revenue funds, capital projects funds, and general long-term debt account group, included in the Department of Community and Economic Development's (DCED) prescribed form, of Blair Township, Commonwealth of Pennsylvania, as of and for the year ended December 31, 2015, which collectively comprise the basic financial statements as shown in the DCED prescribed form.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements included in the DCED prescribed form in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of these financial statements included in the DCED prescribed form in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

The Township does not maintain a general fixed asset account group. The DCED prescribed form requires a general fixed asset account group to be reported. The amount of the general fixed asset account group is not reasonably determinable.

Qualified Opinion

In our opinion, except for the effect of not presenting a general fixed asset account group, as discussed in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the respective assets, liabilities and fund balances of the general fund, special revenue funds, capital projects funds, and general long-term debt account group of Blair Township, Commonwealth of Pennsylvania, as of December 31, 2015, and its revenues and expenditures for the year then ended, on the basis of accounting described in the following Basis of Accounting paragraph.

Basis of Accounting

The Township prepared these financial statements included in the DCED prescribed form using the cash basis of accounting which is permitted by the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the significant differences between the cash basis of accounting and accounting principles generally accepted in the United States of America are that revenues are recorded when received rather than when earned and expenditures are recognized when paid rather than when incurred. Only related organization's receivables are recognized as assets while no fixed assets or infrastructure assets are capitalized and depreciated; and payroll taxes payable are recognized as liabilities while other long-term obligations, such as compensated absences, are not recognized. Other significant differences between the DCED prescribed form and accounting principles generally accepted in the United States of America are the exclusion of note disclosures, and the absence of Required Supplementary Information.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of Blair Township, Commonwealth of Pennsylvania, and for filing with the Pennsylvania Department of Community and Economic Development, and the Blair County Clerk of Courts and is not intended and should not be used by anyone other than these specified parties.

Young, Baker, Brown & Company, P.C.



Municipal Statistics

2015 Annual Financial Report

BLAIR TWP -
070155
Current Status:
PENDING

[Balance Sheet](#)[Revenues](#)[Expenditures](#)[Debt Statement](#)[Capital Expenditures](#)[Final Review](#)

SUBMISSION DETAILS

Submission Details

Your form has been submitted to DCED on 3/28/2016

The status of your annual financial form is PENDING.

Click here to print a copy of this page for your records.

This satisfies your annual financial form filing requirement with DCED.
This copy of the report is for your records only- there is no need to send
DCED a hard copy.

If you have any questions, contact us at Municipal Statistics at 888-223-
6837 or via e-mail at municipalstatistics@pa.gov.

[Close](#)[Download PDF](#)

1 of 6

DCED-CLGS-30 (9-09)

Received by DCED: 03/28/2016

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

070155 BLAIR TWP, BLAIR COUNTY